

Non-Departmental

Department & Division Descriptions

The Non-Departmental series of accounts are used to account for citywide expenditures (e.g., utilities, fuel, etc.), equipment leases and purchases, and debt service payments. The Finance Department manages the Non-Departmental accounts.

While sometimes budgeted under the purview of other departments, most debt service payments are rolled up in the Non-Departmental budget. This means, for example, the debt service and transfers to other funds contained with the Redevelopment Agency are accounted for under a Non-Departmental designation.

Because the Non-departmental accounts are used to account for specific types of expenditures, they have no on-going activities and projects.





Non Departmental
Adopted Budget - FY 2006/07
Department Budget Summary
All Funds by Object Account



DEPARTMENT

Expenditure Object Account	FY 2002/03 Actual	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Adopted	FY 2005/06 Revised	FY 2006/07 Adopted	Percent Change From Prior Year
PERSONAL SERVICES							
Salaries, Permanent	17,627	43,227	18,954	65,000	65,000		-100.00%
Salaries, Overtime	64	12	4,953				
Termination Pay Outs	1,975,711	1,782,222	1,701,124	2,800,000	2,252,500	2,000,000	-28.57%
Benefits	79,976	193,505	205,047				
PERSONAL SERVICES	2,073,378	2,018,966	1,930,077	2,865,000	2,317,500	2,000,000	-30.19%
OPERATING EXPENSES							
Utilities	4,308,120	4,274,696	4,899,302	5,102,000	5,102,640	5,103,200	0.02%
Purchased Water		1,045	20,430				
Equipment and Supplies	5,787	942,898	1,105,501	1,505,000	1,505,000	1,975,000	31.23%
Repairs and Maintenance		184	252,828	751,591	763,936	269,800	-64.10%
Professional Services	39,257	26,727	10,644	715,145	710,145	292,100	-59.16%
Other Contract Services	831,742	1,248,157	899,326	335,000	323,044	310,000	-7.46%
Rental Expense	124,856	238,501	69,090	1,508,000	1,460,190	721,268	-52.17%
Claims Expense		9,689,123	268,750		3,000	2,060,000	
Insurance		22,058	5,077	5,000	5,070	5,000	0.00%
Payments to Other Governments	2,150,713	2,588,045	3,183,936	3,191,058	3,130,334	2,712,000	-15.01%
Interdepartmental Charges	40,000	40,000	40,000	390,000	390,000	366,450	-6.04%
Expense Allowances	1,542	2,031	2,378				
Other Expenses	979,835	2,366,676	-118,826				
OPERATING EXPENSES	8,481,852	21,440,142	10,638,436	13,502,794	13,393,359	13,814,818	2.31%
CAPITAL EXPENDITURES							
Improvements	416,396	33,514	152,924	4,530,000	4,828,589	2,838,413	-37.34%
Equipment	576,821	332,425	627,062	3,429,381	4,034,826	5,011,472	46.13%
Vehicles	925,221	544,302	1,332,463	2,203,919	2,504,293	1,860,546	-15.58%
Software - Capital			288,768	398,600	527,151	300,000	-24.74%
Capitalized PP&E Offset	-8,853,303	-4,663,548	-5,046,288				
CAPITAL EXPENDITURES	-6,934,864	-3,753,307	-2,645,072	10,561,900	11,894,859	10,010,431	-5.22%
NON-OPERATING EXPENSES							
Debt Service Expenses	14,669,161	20,826,548	21,833,561	20,192,950	20,295,950	19,874,017	-1.58%
Pass Through Payments				471,450	471,450	475,000	0.75%
Transfers to Other Funds	20,937,518	14,452,227	15,336,514	15,259,390	25,437,605	11,048,450	-27.60%
Depreciation	13,245,481	15,111,165	11,043,849				
Loans Made			100,000				
NON-OPERATING EXPENSES	48,852,160	50,389,940	48,313,924	35,923,790	46,205,005	31,397,467	-12.60%
Grand Total(s)	52,472,526	70,095,741	58,237,366	62,853,484	73,810,723	57,222,716	-8.96%
General Fund	17,573,441	20,772,269	25,097,929	32,675,036	34,212,592	31,611,699	-3.25%
Other Funds	34,899,085	49,323,473	33,139,438	30,178,448	39,598,131	25,611,017	-15.13%
Grand Total(s)	52,472,526	70,095,742	58,237,367	62,853,484	73,810,723	57,222,716	-8.96%
Personnel Summary	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Non Departmental
Adopted Budget - FY 2006/07
Department Budget Summary
General Fund Division by Object Account



DIVISION

Expenditure Object Account	FY 2002/03 Actual	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Adopted	FY 2005/06 Revised	FY 2006/07 Adopted	Percent Change From Prior Year
Capital Improvement Projects							
PERSONAL SERVICES							
Salaries, Permanent				65,000	65,000		
PERSONAL SERVICES				65,000	65,000		
OPERATING EXPENSES							
Repairs and Maintenance				696,591	696,591	200,000	
Professional Services				688,545	688,545		
OPERATING EXPENSES				1,385,136	1,385,136	200,000	
CAPITAL EXPENDITURES							
Improvements				4,380,000	4,510,000	2,828,413	
Equipment				1,440,000	1,466,000		
Software - Capital				53,600	8,100		
CAPITAL EXPENDITURES				5,873,600	5,984,100	2,828,413	
NON-OPERATING EXPENSES							
Capital Improvement Proj				7,323,736	7,434,236	3,028,413	

Significant Changes

This division is used to record expenditures from the city's Capital Improvement Reserve (CIR). This is an annual appropriation based on a financial policy formula utilizing a portion of the General Fund balance. The funding does not come directly from annual revenues, but from an accretion of the reserve over time (i.e., available fund balance). There is a decrease in FY2006/07 from the prior year due to significant one-time funding devoted to capital and equipment replacement to address efficiency, liability and safety concerns in FY2005/06. That increased level of funding was not intended to be ongoing. The reduction in Personal Services reflects the transfer of funding for positions related to capital projects into Other Funds for FY2006/07. \$1.2 million of continuing appropriations from 2005/06 are included.



Non Departmental
Adopted Budget - FY 2006/07
Department Budget Summary
General Fund Division by Object Account



DIVISION

Expenditure Object Account	FY 2002/03 Actual	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Adopted	FY 2005/06 Revised	FY 2006/07 Adopted	Percent Change From Prior Year
City Wide Expenses							
PERSONAL SERVICES							
Salaries, Permanent	17,627	10,670	18,954				
Salaries, Overtime	64	12	304				
Termination Pay Outs	1,975,711	1,782,222	1,701,124	2,800,000	2,252,500	2,000,000	-28.57%
Benefits	79,976	193,505	205,047				
PERSONAL SERVICES	2,073,378	1,986,409	1,925,429	2,800,000	2,252,500	2,000,000	-28.57%
OPERATING EXPENSES							
Utilities	4,307,979	4,272,770	4,897,017	5,100,000	5,100,640	5,100,000	0.00%
Equipment and Supplies	5,787	942,898	1,103,175	1,500,000	1,500,000	1,975,000	31.67%
Repairs and Maintenance		184	251,786		12,345		
Professional Services						175,000	
Other Contract Services	719,971	736,660	738,759	300,000	302,044	310,000	3.33%
Rental Expense		298,526	5,784	299,000	299,000	300,000	0.33%
Claims Expense			157,109			2,060,000	
Payments to Other Governments	41,450	40,616	76,336	2,565,000	2,504,276	2,070,000	-19.30%
Expense Allowances	1,542	2,031	2,378				
Other Expenses	997,844	-3,506	59,553				
OPERATING EXPENSES	6,074,573	6,290,179	7,291,897	9,764,000	9,718,305	11,990,000	22.80%
CAPITAL EXPENDITURES							
Equipment						2,640,542	
CAPITAL EXPENDITURES						2,640,542	
NON-OPERATING EXPENSES							
Debt Service Expenses		29,839	298,526	240,000	240,000		-100.00%
Transfers to Other Funds	6,326,503	9,693,249	11,378,580	6,800,000	7,791,750	7,000,000	2.94%
Loans Made			100,000				
NON-OPERATING EXPENSES	6,326,503	9,723,089	11,777,106	7,040,000	8,031,750	7,000,000	-0.57%
City Wide Expenses	14,474,454	17,999,677	20,994,432	19,604,000	20,002,555	23,630,542	20.54%

Significant Changes

Under Personal Services, Termination Pay Outs appropriates funding for payment of individual general leave, sick leave, comp time, and other accruals for employee separations. In addition, expenditures as part of annual buyouts for similar employee accruals per the various MOUs are realized here. Utilities expenditures will not increase due to energy reducing measures implemented in recent years. The increase of \$475,000 to Equipment and Supplies is for vehicle fuel costs due to recent, higher costs of gasoline. Payments to Other Governments accounts for the Gas Tax Transfer program, done in conjunction with the County of Orange. This is a revenue neutral cost since the same amount is received as part of General Fund revenue. Capital equipment funds the equipment reserve in accordance with the Equipment Replacement Policy. Claims Expense is transferred from City Services to fund the \$2,000,000 insurance reserve. Debt Service is decreased due to the fact that the loan has been paid off.



Non Departmental
Adopted Budget - FY 2006/07
Department Budget Summary
General Fund Division by Object Account



DIVISION

Expenditure Object Account	FY 2002/03 Actual	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Adopted	FY 2005/06 Revised	FY 2006/07 Adopted	Percent Change From Prior Year
Equipment Replacement							
PERSONAL SERVICES							
Salaries, Overtime			4,648				
PERSONAL SERVICES			4,648				
OPERATING EXPENSES							
Equipment and Supplies			2,326				
OPERATING EXPENSES			2,326				
CAPITAL EXPENDITURES							
Improvements	118,977	2,615	96,801		6,208		
Equipment	441,927	313,487	605,062	1,989,381	2,568,826	2,370,930	19.18%
Vehicles	858,173	544,302	1,305,263	2,203,919	2,504,293	1,860,546	-15.58%
Software - Capital				45,000	175,000		-100.00%
CAPITAL EXPENDITURES	1,419,076	860,404	2,007,126	4,238,300	5,254,327	4,231,476	-0.16%
NON-OPERATING EXPENSES							
Transfers to Other Funds					16,233		
NON-OPERATING EXPENSES					16,233		
Equipment Replacement	1,419,076	860,404	2,014,100	4,238,300	5,270,560	4,231,476	-0.16%

Significant Changes

All General Fund equipment replacement purchases are funded in this division. \$551,000 of continuing appropriations from 2005/06 are included.



Non Departmental
Adopted Budget - FY 2006/07
Department Budget Summary
General Fund Division by Object Account



DIVISION

Expenditure Object Account	FY 2002/03 Actual	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Adopted	FY 2005/06 Revised	FY 2006/07 Adopted	Percent Change From Prior Year
Leases							
PERSONAL SERVICES							
OPERATING EXPENSES							
Rental Expense	124,856	-60,025	63,306	1,209,000	1,161,190	421,268	-65.16%
OPERATING EXPENSES	124,856	-60,025	63,306	1,209,000	1,161,190	421,268	-65.16%
CAPITAL EXPENDITURES							
Equipment			22,000				
Vehicles			27,200				
Software - Capital			288,768	300,000	344,051	300,000	0.00%
CAPITAL EXPENDITURES			337,967	300,000	344,051	300,000	0.00%
NON-OPERATING EXPENSES							
Debt Service Expenses	1,555,055	1,972,213	1,688,124				
NON-OPERATING EXPENSES	1,555,055	1,972,213	1,688,124				
Leases	1,679,911	1,912,188	2,089,397	1,509,000	1,505,241	721,268	-52.20%

Significant Changes

This division carries the budget for General Fund city-wide leases, which are administered by the Central Services Division of the Finance Department. Included in the city-wide leases are software license expenses (\$300,000), computer lease payments for desktops and laptops city-wide, as well as specialized equipment for Public Works.



Non Departmental
Adopted Budget - FY 2006/07
Department Budget Summary
Other Funds by Object Account



OTHER FUNDS

Expenditure Object Account	FY 2002/03 Actual	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Adopted	FY 2005/06 Revised	FY 2006/07 Adopted	Percent Change From Prior Year
Debt Service & Transfers							
PERSONAL SERVICES							
Salaries, Permanent		32,557					
PERSONAL SERVICES		32,557					
OPERATING EXPENSES							
Utilities	141	1,926	2,286	2,000	2,000	3,200	60.00%
Purchased Water		1,045	20,430				
Equipment and Supplies				5,000	5,000		-100.00%
Repairs and Maintenance			1,042	55,000	55,000	69,800	26.91%
Professional Services	39,257	26,727	10,644	26,600	21,600	117,100	340.23%
Other Contract Services	111,771	511,498	160,567	35,000	21,000		-100.00%
Claims Expense		9,689,123	111,640		3,000		
Insurance		22,058	5,077	5,000	5,070	5,000	0.00%
Payments to Other Governments	2,109,263	2,547,429	3,107,601	626,058	626,058	642,000	2.55%
Interdepartmental Charges	40,000	40,000	40,000	390,000	390,000	366,450	-6.04%
Other Expenses	-18,009	2,370,182	-178,379				
OPERATING EXPENSES	2,282,423	15,209,987	3,280,907	1,144,658	1,128,728	1,203,550	5.14%
CAPITAL EXPENDITURES							
Improvements	297,420	30,899	56,122	150,000	312,381	10,000	-93.33%
Equipment	134,894	18,939					
Vehicles	67,048						
Capitalized PP&E Offset	-8,853,303	-4,663,548	-5,046,288				
CAPITAL EXPENDITURES	-8,353,940	-4,613,711	-4,990,165	150,000	312,381	10,000	-93.33%
NON-OPERATING EXPENSES							
Debt Service Expenses	13,114,106	18,824,496	19,846,911	19,952,950	20,055,950	19,874,017	-0.40%
Pass Through Payments				471,450	471,450	475,000	0.75%
Transfers to Other Funds	14,611,015	4,758,977	3,957,934	8,459,390	17,629,622	4,048,450	-52.14%
Depreciation	13,245,481	15,111,165	11,043,849				
NON-OPERATING EXPENSES	40,970,602	38,694,638	34,848,694	28,883,790	38,157,022	24,397,467	-15.53%
Non Departmental	34,899,084	49,323,472	33,139,436	30,178,448	39,598,130	25,611,017	-15.13%

Significant Changes

Included in this budget grouping are: debt service and transfers to other funds, debt service for Redevelopment, all General Fund obligation bonds, and certificates of participation (Grand Coast CFD, Mello Roos, Bella Terra, and the 2004 Judgment Obligation Bond). Professional Services is increased to accurately reflect the correct accounting structure and shifts appropriations from Other Contract Services. Professional Services is also increased to allow for an expansion of Debt Service related activities and necessary consultants. Improvements are decreased for FY2006/07 due to the completion of one-time purchases and improvements necessary in FY2005/06. Transfers to Other Funds is reduced due to the one-time transfer of \$2.5 million in FY2005/06 from the Redevelopment Agency to the General Fund, as well as due to the movement of \$2.3 million in Transfers to Other Funds into the Redevelopment Agency's budget to provide more consistent accounting reporting.



Non Departmental
Adopted Budget - FY 2006/07
Department Budget Summary
All Funds by Business Unit



BUSINESS UNITS

Division / Business Unit	FY 2002/03 Actual	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Adopted	FY 2005/06 Revised	FY 2006/07 Adopted	Percent Change From Prior Year
NON Non Departmental							
CIP Capital Improvement Proj							
10040304 Capital Purchase - Bldg				177,545	177,545	344,836	94.22%
10040306 Capital Purchase - City Clerk					26,000		
10040307 Capital Purchase - Comm Svcs					133,000		
10040308 Capital Purchase - Econ Dev						330,000	
10040309 Capital Purchase - Fire				21,591	21,591	168,215	
10040310 Capital Purchase - Library				350,000	350,000	410,062	17.16%
10040311 Capital Purchase - Info System				586,000	586,000	140,000	-76.11%
10040314 Capital Purchase - Public Work				6,135,000	6,132,000	1,635,300	-73.34%
10040315 Capital Purchase - Treasurer				53,600	8,100		-100.00%
CIP Capital Improvement Proj				7,323,736	7,434,236	3,028,413	-58.65%
CW City Wide Expenses							
10040101 Non-Departmental	14,474,454	17,999,677	20,994,432	19,604,000	20,002,555	23,630,542	20.54%
CW City Wide Expenses	14,474,454	17,999,677	20,994,432	19,604,000	20,002,555	23,630,542	20.54%
EQ Equipment Replacement							
10040207 Equip Replacement-Comm Svcs	170,971	125	335,919		551,038	296,000	
10040209 Equip Replacement -Fire	218,449	19,586		1,156,000	1,200,404	534,200	-53.79%
10040210 Equip Replacement-Library				159,000	151,000	104,000	-34.59%
10040211 Equip Replacement - IS	229,842	2,615	395,746	246,381	194,925		-100.00%
10040213 Equip Replacement Police	317,581	349,093	770,706	203,919	655,560	490,276	140.43%
10040214 Equip Replacement-Public Works	464,334	488,985	511,729	2,473,000	2,537,633	2,807,000	13.51%
10040215 Equip Repl-City Treasurer	17,899				-20,000		
EQ Equipment Replacement	1,419,076	860,404	2,014,100	4,238,300	5,270,560	4,231,476	-0.16%
LS Leases							
10040102 City Wide Leases	1,679,911	1,912,188	2,089,397	1,509,000	1,505,241	721,268	-52.20%
LS Leases	1,679,911	1,912,188	2,089,397	1,509,000	1,505,241	721,268	-52.20%
Other Funds							
10340101 Donations-Non-Departmental			24,905				
20540101 Non Departmental	297,000	254,878	244,813	283,500	283,500	282,000	-0.53%
20740101 Non Departmental	900,000	900,000	900,000	900,000	928,313	900,000	0.00%
20840101 Non Departmental	422,717						
20940101 Administration	457,039						
21040101 Non Departmental	-4,586						
21140101 Non Departmental	1,262,824						
21340101 Non Departmental	3,035						
30140101 Non Departmental	2,291,531	2,398,670	2,746,670		22,200		
30440101 Non Departmental	881,010						
30540101 Non Departmental	1,285,845	1,500,000			8,583,640		
30640101 Administration	14,708	21,788	19,079				
40140101 HBPFA 1997	6,918,335	867,915	858,918	866,000	866,000	1,044,000	20.55%
40140102 HBPFA 2000A		1,445,914	1,516,936	1,453,000	1,453,000	1,579,650	8.72%
40140103 HBPFA 2001A		1,990,928	1,986,479	1,996,000	1,996,000	1,519,350	-23.88%
40140104 HBPFA 2001B		2,622,359	2,620,959	2,629,000	2,629,000	2,858,317	8.72%
40240101 Non Departmental	170,124	328,295	67,175				
40540101 Dbt Svc Grand Coast CFD 2000-1	997,758	1,311,992	1,243,841	1,565,000	1,251,000	1,250,313	-20.11%
40640101 Non Departmental	240,234	228,508	229,645	239,000	239,000	194,105	-18.78%
40740101 Non Departmental	13,208,032	12,676,176	12,202,708	17,047,348	17,047,348	12,578,522	-26.21%
40840101 Dbt Svc McDonnell CFD 2002-1	640,325	311,601	313,569	355,000	342,000	326,815	-7.94%
41040101 Debt Svc Bella Terra		817,693	1,376,868	1,415,000	2,330,079	1,812,345	28.08%



**Non Departmental
Adopted Budget - FY 2006/07
Department Budget Summary
All Funds by Business Unit**



BUSINESS UNITS

Division / Business Unit	FY 2002/03 Actual	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Adopted	FY 2005/06 Revised	FY 2006/07 Adopted	Percent Change From Prior Year
50240101 Non-Departmental	-119,094	844,786	-145,543				
50340101 Non-Departmental		-25,642					
50440101 Non-Departmental	61,044		2,049				
50640101 Non-Departmental	-1,896,010	-2,055,936	-3,222,835		32,000		
50740101 Non-Departmental	-6,835,942	-2,442,248	-1,639,957				
50885101 WOCWB Administration	294,195	102,666	175,980	229,600	392,051	95,600	-58.36%
55340102 Equip Replacement	301,829	18,939					
65040101 Non-Departmental	13,065,303	15,298,000	10,787,671				
65340101 Non-Departmental	41,829	36,999	37,798				
70740101 2004 Judgement Obligation Bond		9,869,192	791,710	1,200,000	1,203,000	1,170,000	-2.50%
Other Funds	34,899,085	49,323,473	33,139,438	30,178,448	39,598,131	25,611,017	-15.13%
General Fund	17,573,441	20,772,269	25,097,929	32,675,036	34,212,592	31,611,699	-3.25%
Other Funds	34,899,085	49,323,473	33,139,438	30,178,448	39,598,131	25,611,017	-15.13%
Grand Total(s)	52,472,526	70,095,742	58,237,367	62,853,484	73,810,723	57,222,716	-8.96%